

LAW OFFICES OF
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May 29, 2009

THE ADAMS BUILDING, SUITE 301
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Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27950-A FILED

MAY 29 '09 -11 37 AM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for efilng the document described below, to be recorded pursuant to §11301. This document is a Memorandum of Assignment of Lease, a secondary document dated May 28, 2009. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under the "A" suffix for the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment of Lease are:

Assignor: Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084.

Assignee: The Fifth Third Leasing Company, 38 Fountain Square Plaza, Cincinnati, OH 45263.

A description of the equipment covered by the Memorandum of Assignment of Lease follows: 171 covered hopper cars numbered DAKX 45001-45037, inclusive, 45039-45060, inclusive, 45062-45081, inclusive, 45083-45093, inclusive, 45095-45146, inclusive, and 45148-45176, inclusive; and 14 tank cars numbered DAKX 29902, 29911-29923, inclusive.

A fee of \$41.00 is enclosed. Please return a copy by email to Louis E. Gitomer, 600 Baltimore Avenue, Suite 301, Towson, MD 21204, Lou_Gitomer@verizon.net.

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and The Fifth Third Leasing Company, 38 Fountain Square Plaza, Cincinnati, OH 45263, covering 171 covered hopper cars numbered DAKX 45001-45037, inclusive, 45039-45060, inclusive, 45062-45081, inclusive, 45083-45093, inclusive, 45095-45146, inclusive, and 45148-45176, inclusive; and 14 tank cars numbered DAKX 29902, 29911-29923, inclusive.

Very truly yours,

Louis E. Gitomer (jmg)

Louis E. Gitomer

RECORDATION NO. 27950 ^A FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of May 28, 2009

between

THE FIFTH THIRD LEASING COMPANY
as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Assignor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on May ____, 2009 at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of May __, 2009, by and between THE FIFTH THIRD LEASING COMPANY (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as Lessor, and DAK Americas LLC, as Lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement dated as of May 28, 2009, and, pursuant thereto, that certain Schedule No. _____ dated May 28, 2009 (collectively, the "Lease"), pertaining to the railcars described therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment and Specification of Assigned Lease Schedule dated as of the date hereof to that certain Master Assignment Agreement dated as of [_____] by and between Assignor and Assignee, pursuant to which Assignor has assigned to Assignee all of its rights and obligations under the Lease with respect to the Railcars.

The parties hereto wish to show for public record this Memorandum of Assignment of Lease to provide notice of such assignment.

This Memorandum of Assignment of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment of Lease.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

THE FIFTH THIRD LEASING COMPANY

By: 

Name:

EDWARD McELVEEN

Title:

Vice President

BANC OF AMERICA LEASING & CAPITAL, LLC

By: _____

Name:

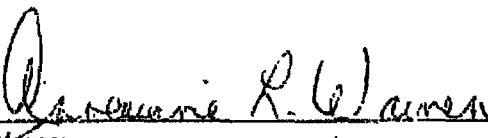
Title:

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

THE FIFTH THIRD LEASING COMPANY

By: _____
Name:
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: Stephanie L. Warren
Title: Vice President

STATE OF Ohio)
COUNTY OF Hamilton) ss.

I HEREBY CERTIFY, that on this 21st day of May, 2009, before me, the undersigned, a Notary Public of the State of Ohio, personally appeared Edward McElveen, who acknowledged himself to be the Vice President of THE FIFTH THIRD LEASING COMPANY, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized representative of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.



Charles Allen Arkin, Attorney At Law
NOTARY PUBLIC - STATE OF OHIO
My commission has no expiration date
Sec. 147.03 R.C.

Charles Allen Arkin
Notary Public

My commission expires

STATE OF Massachusetts)

) ss.

COUNTY OF Suffolk)

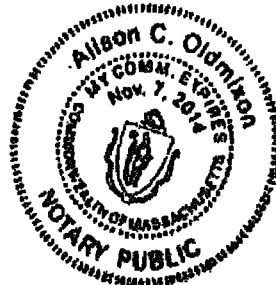
I HEREBY CERTIFY, that on this ____ day of May, 2009, before me, the undersigned, a Notary Public of the State of Massachusetts, personally appeared Annemarie L. Warren, who acknowledged himself to be the Vice-President of BANC OF AMERICA LEASING & CAPITAL, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Vice-President of said company by signing the name of the company by himself as the Vice-President

AS WITNESS my hand and notarial seal.

Alison C. Oldmixon

Notary Public

My commission expires: 11/7/2014



**EXHIBIT NO. 1 TO MEMORANDUM OF ASSIGNMENT OF LEASE
DESCRIPTION OF RAILCARS**

171 covered hopper cars numbered DAKX 45001-45037, inclusive, 45039-45060, inclusive, 45062-45081, inclusive, 45083-45093, inclusive, 45095-45146, inclusive, and 45148-45176, inclusive; and 14 tank cars numbered DAKX 29902, 29911-29923, inclusive.